

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S. Winquest
General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: Review, discuss and possibly approve augmentations to the FY2021/22 approved budget to reflect carry-over of available appropriations from the FY2020/21 capital budget to support ongoing capital improvement projects.

STRATEGIC PLAN: Long Range Principle #2 - Finance

DATE: September 20, 2021

I. RECOMMENDATION

That the Board of Trustees makes a motion to approve augmentation of the FY2021/22 approved budget to reflect carry-over of available appropriations from the FY2021/22 budget in support of ongoing capital improvement projects.

II. BACKGROUND

At their meeting of May 26, 2021, the Board of Trustees approved the District's FY2021/22 budget which included Capital Improvement Program appropriations totaling \$12,620,428 funded through \$10,995,428 in new appropriations and \$1,625,000 in net carry-over appropriations from the FY2020/21 capital budget supporting ongoing projects.

This agenda item seeks Board approval to carry-over an additional \$4,347,277 in available, unexpended FY2020/21 capital budget appropriations to augment the FY2021/22 budget for ongoing projects.

In the past, the Board was asked to approve capital program carry-over appropriations in conjunction with the approval of the annual budget, based on estimates of available funding expected to be remaining at the end of the fiscal year for specified projects. Starting with the adoption of the FY2021/22 budget, Board action related to carry-over appropriations has been deferred until early in

the new fiscal year so that carry-over appropriations are based on actual funds available as of June 30, 2021 rather than preliminary estimates.

III. DISCUSSION

Attachment A provides a listing of available FY2020/21 capital budget appropriations recommended for carry-over to the FY2021/22 budget, totaling \$4,347,277 across all funds, listed as "GM Recommended", as follows:

<u>Fund</u>	<u>Recommended Carry-over Appropriations</u>
100 General Fund:	(8,053)
200 Utility Fund:	1,791,387
320 Golf Fund	634,151
330 Facilities	-
340 Ski	1,244,840
350 Recreation	124,933
360 Comm. Svc. Admin.	83,000
370 Tennis	-
380 Parks	24,000
390 Beach	453,019
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	\$ 4,347,277

Capital vs. Expense Items. As part of the FY2021-22 budget process, a total of \$1,130,200 in FY2021/22 capital project funding included in the capital plan was identified as appropriately accounted for as operating expenses rather than capital assets to be depreciated. This includes funding for routine repairs and maintenance, individual items that fall below existing capitalization thresholds, and funds to support feasibility studies. While these projects remain (for presentation purposes) in the capital budget, the appropriations were re-allocated to operating expenditures across applicable funds.

Of the recommended carry-over appropriation proposed for Board approval with this agenda item, a total of \$78,230 are also identified as supporting expenditures that do not meet capitalization criteria and thus will be re-appropriated to expense account codes within the FY2021/22 budget (typically Professional Services and Repairs and Maintenance).

Attachment A -

Recommended augmentations to FY2021/22 Capital Improvement Budget to reflect carryforward appropriations from prior fiscal year

Incline Village General Improvement District

FY2021/22 Capital Improvement Budget - FY2020/21 Carryforward Recommendations

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	Adopted	5/26/2021	6/30/2021	GM
			Carry Forward	FY 21/22	Carry-Forward ESTIMATE	ACTUAL Avail. Carry Forward	
General Fund:							
District Communication Radios	1213CE1701	10,000	-	10,000			
Power Infrastructure Improvements	1213CE2101	57,500	-	57,500			
Network Upgrades - Switches, Controllers, WAP	1213CE2102	75,000	-	75,000			
Fiber Installation/Replacement	1213CE2104	10,000	-	10,000			
Security Cameras	1213CE2105	100,000	-	100,000			
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	75,000	-	75,000			
Pavement Maintenance - Administration Building	1099LI1705	5,000	-	5,000	4,300	4,300	4,300
Admin Printer Copier Replacement - 893 Southwood Administration Building	1099OE1401	32,500	-	32,500			
Human Resource Management and Payroll Processing Software	1315CO1801	91,438	75,000	166,438	75,000	62,647	(12,353)
Total General Fund		\$ 456,438	\$ 75,000	\$ 531,438	\$ 79,300	\$ 66,947	\$ (8,053)
Utility Fund:							
Replace Roof Public Works #B	2097BD1704	60,000	-	60,000			
Arc Flash Study - Utilities	2097BD2001	-	-	-	7,500	15,161	Close-out
Public Works Billing Software Replacement	2097CO2101	10,000	-	10,000	10,000	10,000	10,000
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	180,000	-	180,000	3,000	3,000	3,000
Water Reservoir Safety and Security Improvements	2097DI1701	-	-	-	57,000	67,000	67,000
Loader Tire Chains	2097HE1725	20,000	-	20,000			
2002 Caterpillar 950G Loader #523	2097HE1729	265,000	-	265,000			
2002 Caterpillar 950G Loader #525	2097HE1730	265,000	-	265,000			
Snowplow #300A	2097LE1720	19,000	-	19,000			
Snowplow #307A	2097LE1721	19,000	-	19,000			
Pavement Maintenance, Utility Facilities	2097LI1401	157,500	-	157,500			
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	2097LI1701	130,000	-	130,000			
Utility Shared Projects Total		1,125,500	-	1,125,500	77,500	95,161	80,000
Water Projects Total							
Water Pumping Station Improvements	2299DI1102	70,000	-	70,000	13,000	23,000	23,000
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	40,000	-	40,000	-	6,000	6,000
Water Reservoir Coatings and Site Improvements	2299DI1204	85,000	-	85,000	85,000	85,000	85,000
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	25,000	-	25,000	22,918	17,653	17,653
Removal of Washoe 1 Water Intake Line	2299DI1401X	30,000	-	30,000			
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	-	-	-	174,000	174,344	174,344
Watermain Replacement - Crystal Peak Road	2299WS1705	50,000	-	50,000			
Watermain Replacement - Slott Pk Ct	2299WS1706	280,000	-	280,000	17,000	16,425	16,425
Water Projects Total		580,000	-	580,000	311,918	322,422	322,422
Sewer Projects Total							
Effluent Pipeline Project	2524SS1010	2,000,000	-	2,000,000	250,000	1,889,210	339,210
Effluent - Pond Lining	2599SS2010	-	1,550,000	1,550,000	1,550,000	incl.	
Building Upgrades Water Resource Recovery Facility	2599BD1105	60,000	-	60,000			
Sewer Pumping Station Improvements	2599DI1104	70,000	-	70,000			
Sewer Pump Station #1 Improvements	2599DI1703	-	-	-	1,039,750	1,039,025	1,039,025
Water Resource Recovery Facility Improvements	2599SS1102	140,000	-	140,000			
Wetlands Effluent Disposal Facility Improvements	2599SS1103	183,500	-	183,500			
Replace & Reline Sewer Mains, Manholes and Appurtenances	2599SS1203	60,000	-	60,000	12,440	10,730	10,730
Update Camera Equipment	2599SS2107	60,000	-	60,000			
Sewer Projects Total		2,573,500	1,550,000	4,123,500	2,852,190	2,938,965	1,388,965
Total Utility Fund		\$ 4,279,000	\$ 1,550,000	\$ 5,829,000	\$ 3,241,608	\$ 3,356,548	\$ 1,791,387
Championship Golf Course:							
Irrigation Improvements	3141GC1103	11,000	-	11,000			
Maintenance Building Drainage, Washpad and Pavement	3141GC1501	-	-	-	33,325	30,175	Close-out
Championship Course Tees	3141GC1803	12,000	-	12,000			
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141LI1201	17,500	-	17,500	4,500	6,600	-
Cart Path Replacement - Champ Course	3141LI1202	55,000	-	55,000	60,000	59,975	59,975
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	-	-	-	378,000	378,000	378,000
2016 Bar Cart #724	3142LE1741	-	-	-	17,000	17,000	On Hold
2016 Bar Cart #725	3142LE1742	-	-	-	17,000	17,000	On Hold
2014 Toro Tri-Plex Mower 3250D #694	3142LE1744	46,000	-	46,000			
2017 Toro 3500D Mower #743	3142LE1745	37,000	-	37,000			
2012 JD 8500 Fairway Mower #670	3142LE1746	93,500	-	93,500			
2011 Toro Groundsmaster 4000D #650	3142LE1747	68,400	-	68,400			
2014 3500D Toro Rotary Mower #693	3142LE1759	37,000	-	37,000			
Replacement of 2010 John Deere 8500 #641	3142LE1760	-	-	-	92,000	92,000	92,000
Range Ball Machine Replacement	3143GC2002	20,000	-	20,000			
Replace Icemaker Championship Golf Course Cart Barn	3144FF1702	10,980	-	10,980			
1997 1-Ton Dump Truck #419	3197HV1749	51,000	-	51,000			
2000 Toro Spreader #462	3197LE1724	17,500	-	17,500			
Maintenance Shop Crane and Equipment Lift	3197ME1710	-	-	-	21,827	21,827	21,827
Total Championship Golf		\$ 476,880	\$ -	\$ 476,880	\$ 623,652	\$ 622,577	\$ 551,802
Mountain Golf Course:							
Mountain Course Greens, Tees and Bunkers	3241GC1101	8,000	-	8,000			
Mountain Golf Cart Path Replacement	3241LI1903	-	-	-	50,000	77,449	77,449
Mountain Golf Cart Path Replacement	3241LI2001	550,000	-	550,000			
2016 Bar Cart #726	3242LE1726	-	-	-	20,000	20,000	On Hold
2015 Toro 4000D Rough Mower #709	3242LE1728	68,400	-	68,400			
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	12,500	-	12,500	4,000	4,900	4,900
Total Mountain Golf		\$ 638,900	\$ -	\$ 638,900	\$ 74,000	\$ 102,349	\$ 82,349
Chateau and Aspen Grove:							
Paint Exterior of Chateau	3350BD1506	47,000	-	47,000			
Replace Air Walls Chateau	3350BD1704	-	-	-	2,000	53,350	Close-out
Replace Carpet in Chateau Grill	3350BD1803	23,000	-	23,000			
Aspen Grove - Replace Carpet	3351BD1501	11,000	-	11,000			
Aspen Grove Outdoor Seating BBQ and Landscaping	3351BD1703	41,400	-	41,400			
Dumpster enclosure - Village Green/Aspen Grove	3351BD2101	45,000	-	45,000			
Total Chateau and Aspen Grove		\$ 167,400	\$ -	\$ 167,400	\$ 2,000	\$ 53,350	\$ -

ATTACHMENT A

Incline Village General Improvement District

FY2021/22 Capital Improvement Budget - FY2020/21 Carryforward Recommendations

DESCRIPTION	PROJECT #	New Appropriations	Prior Year	Adopted	5/26/2021	6/30/2021	GM
			Carry Forward	FY 21/22	Carry-Forward ESTIMATE	ACTUAL Avail. Carry Forward	
Diamond Peak Ski Resort:							
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	-	-	-	40,000	40,000	40,000
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	49,000	-	49,000	-	-	-
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	75,000	-	75,000	-	-	-
Lodgepole Ski Lift Maintenance and Improvements	3462HE1711	55,000	-	55,000	-	-	-
Loader Tire Chains (1-Set)	3463HE1722	9,750	-	9,750	-	-	-
2002 Caterpillar 950G Loader #524	3463HE1723	265,000	-	265,000	-	-	-
Replacement of 2011 Grooming Vehicle # 645	3463HE1728	400,000	-	400,000	-	-	-
Ski Resort Snowmobile Fleet Replacement	3464LE1601	16,500	-	16,500	-	-	-
Snowplow #304A	3464LE1729	19,000	-	19,000	-	-	-
2014 Yamaha ATV #695	3464LV1730	19,000	-	19,000	-	-	-
Fan Guns Purchase and Replacement	3464SI1002	160,000	-	160,000	-	-	-
Replace Child Ski Center Surface Lift	3467LE1703	75,000	-	75,000	-	-	-
Replace Ski Rental Equipment	3468RE0002	-	-	-	200,000	535,000	514,840
Replace Lodge Facility Electrical Equipment	3469BD2101	115,000	-	115,000	-	-	-
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105	25,000	-	25,000	1,000	3,665	-
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	-	-	-	500,000	500,000	500,000
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	36,000	-	36,000	55,000	55,000	55,000
Arc Flash Study - Ski	3499BD2002	-	-	-	1,500	6,400	Close-out
Replace Staff Uniforms	3499OE1205	-	-	-	-	135,000	135,000
Skier Services Administration Printer Copier Replacement	3499OE1502	10,000	-	10,000	-	-	-
Total Diamond Peak		\$ 1,329,250	\$ -	\$ 1,329,250	\$ 797,500	\$ 1,275,065	\$ 1,244,840
Parks:							
Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	4378BD1604	53,200	-	53,200	-	-	-
Upgrade Lights for I.P. Pathway	4378BD1713	27,000	-	27,000	-	-	-
Preston Field Retaining Wall Replacement	4378BD1801	-	-	-	3,427	3,427	-
Grout Repair Upstairs Parks Office & Tile Replacement	4378BD2001	10,000	-	10,000	-	-	-
2015 Ball Field Groomer #706	4378LE1742	-	-	-	24,000	24,000	24,000
Maintenance, East and West End Parks	4378LI1207	-	-	-	3,890	3,890	-
Pavement Maintenance, Village Green Parking	4378LI1303	5,000	-	5,000	7,400	7,400	-
Pavement Maintenance, Preston Field	4378LI1403	7,500	-	7,500	2,500	3,370	-
Pavement Maintenance, Overflow Parking Lot	4378LI1602	5,000	-	5,000	4,900	4,900	-
Pump Track	4378LI1604	80,000	-	80,000	-	-	-
Pavement Maintenance - Incline Park	4378LI1802	7,500	-	7,500	2,550	2,450	-
IVGID Community Dog Park	4378LI2104	75,000	-	75,000	-	-	-
2005 Pick-up Truck 4x4 (1-Ton) #554	4378LV1735	47,000	-	47,000	-	-	-
Replace Playgrounds - Preston	4378RS1601	7,500	-	7,500	7,500	7,500	-
Village Green Drainage and Park Improvement Project	4378RS2103	20,000	-	20,000	-	-	-
Total Parks		\$ 344,700	\$ -	\$ 344,700	\$ 56,167	\$ 56,937	\$ 24,000
Tennis:							
Tennis Center Renovation	4588BD1604	-	-	-	231,964	142,190	Close-out
Pavement Maintenance, Tennis Facility	4588LI1201	5,000	-	5,000	5,000	5,000	-
Total Tennis		\$ 5,000	\$ -	\$ 5,000	\$ 236,964	\$ 147,190	\$ -
Recreation Center:							
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	-	-	-	152,216	126,075	124,933
Pavement Maintenance, Recreation Center Area	4884LI1102	7,500	-	7,500	-	-	-
Fitness Equipment	4886LE0001	53,000	-	53,000	-	-	-
Paint Interior of Recreation Center	4899BD1305	15,500	-	15,500	-	-	-
Rec Center Locker Room Improvements	4899FF1202	800,000	-	800,000	5,000	(5,807)	-
2017 Chevy Compact SUV #751	4899LV1723	32,000	-	32,000	-	-	-
Total Recreation Center		\$ 908,000	\$ -	\$ 908,000	\$ 157,216	\$ 120,268	\$ 124,933
Community Services Administration:							
Arc Flash Study - Community Services	4999BD2001	-	-	-	2,000	3,000	3,000
Web Site Redesign and Upgrade	4999OE1399	-	-	-	80,000	80,000	80,000
Total Comm. Services Admin.		\$ -	\$ -	\$ -	\$ 82,000	\$ 83,000	\$ 83,000
Community Services Fund Total:		\$ 3,870,130	\$ -	\$ 3,870,130	\$ 2,029,499	\$ 2,460,736	\$ 2,110,924
Beach Fund:							
Burnt Cedar Swimming Pool and Site Improvements	3970BD2601	3,350,200	-	3,350,200	55,000	269,983	256,579
Pavement Maintenance, Ski Beach	3972BD1301	8,500	-	8,500	4,800	4,800	-
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000	-	55,000	55,000	55,000	55,000
Burnt Cedar Dumpster enclosure	3972BD1707	-	-	-	29,000	29,140	29,140
Beach Access Improvement Project	3972BD2102	45,000	-	45,000	-	-	-
Beach Furnishings	3972FF1704	21,000	-	21,000	-	-	-
Pavement Maintenance, Incline Beach	3972LI1201	6,500	-	6,500	-	-	-
Pavement Maintenance, Burnt Cedar Beach	3972LI1202	12,500	-	12,500	12,300	12,300	12,300
Incline Beach Facility Replacement	3973LI1302	-	-	-	100,000	100,000	100,000
Replace Playgrounds - Beaches	3972RS1701	7,500	-	7,500	7,500	7,500	-
Incline Beach Kitchen	3973FF1204	7,260	-	7,260	-	-	-
Burnt Cedar Beach Kitchen	3974FF1101	6,800	-	6,800	-	-	-
Total Beach Fund		\$ 3,520,260	\$ -	\$ 3,520,260	\$ 263,600	\$ 478,723	\$ 453,019
District Total		\$ 12,125,828	\$ 1,625,000	\$ 13,750,828	\$ 5,614,007	\$ 6,362,954	\$ 4,347,277